IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 8TH OCTOBER 2007 / 16TH ASWINA 1929

WP(C).No. 29712 of 2007(K)

PETITIONER:

K.B.SURENDRAN, S/O.BHASKARAN,
PROP. VINAYAKA STORES KATTOOR-680 702
THRISSUR.

BY ADV. SRI.A.K.CHINNAN
SMT.SUSAL A. CHINNAN

RESPONDENTS:
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1. COMMERCIAL TAX OFFICER (DEPUTATION)
IRINJALAKUDA-680 121

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
IRINJALAKUDA.

4. VILLAGE OFFICER, KANIPAYOOR VILLAGE,
KUNNAMKULAM-680517.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 29712 OF 2007 K
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Dated this the 8th day of October, 2007

J U D G M E N T

Exhibits P1, P2 and P3 are the assessment orders for the years 2002-03, 2003-04 and 2004-05. Till date, petitioner has not filed any appeal against these assessment orders and as a result thereof, by Ext.P4 revenue recovery proceedings have been initiated. It is challenging the revenue recovery notice, this writ petition has been filed.

2. Petitioner submits that he intends to file appeal against the assessment orders and needs a breathing time to avoid revenue recovery action.

3. I heard the learned Government Pleader also in this matter.

4. In order to enable the petitioner to pursue his statutory remedy, I think a breathing time should be given to the petitioner. Accordingly, it is directed that Ext.P4 will be deferred for two weeks from today and in the meantime, it is open to the

petitioner to approach the appellate authority and obtain appropriate interim orders.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp